IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3368 OF 2003
IN
INCOME TAX APPEAL (LDG.) NO. 1120 OF 2003

The Commissioner of Income-tax,
Mumbai. ... Appellant.
V/s.
M/s.Vitessee Trading Ltd., Mumbai. ... Respondent.

A.D.Kango for the appellant.

CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant.

2. By this notice of motion, appellant seeks to condone delay of 282 days in filing appeal. The appeal pertains to assessment year 1989-90. In the above appeal, the question of law raised is with regard to allowance of claim of the assessee on account of the income by way of cylinder hire charges amounting to Rs.2,09,960/-. Considering this amount, the tax liability would be much less than the amount prescribed in Circular F.No.279/126/98-ITJ dated 27th March 2000 issued by Central Board of Direct Taxes, Ministry of Finance (Department of Revenue), Government of India. No purpose would be served by condoning the delay, since we are not inclined to entertain the appeal. Notice of motion is, therefore, rejected. Appeal papers be consigned to record.

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